



Mississippi – National Organic Cost-Share Program FY2014

Applications will be accepted through November 15, 2014.

Eligibility

In order to be eligible for reimbursement in the current fiscal year, applicants must successfully receive their first organic certification or have incurred expenses related to the renewal of certification by a USDA accredited certifying agent between **October 1, 2013** and **September 30, 2014**.

Four categories of certification are eligible for reimbursement under the NOCCSP: crops, wild crops, livestock, and handler.

Producers and handlers must possess current USDA organic certification in good standing in order to be eligible to receive reimbursements. Suspended and/or revoked certifications are ineligible for reimbursement.

Allowable Costs: Reimbursements

Payments are limited to 75% (seventy-five percent) of an individual producer's or handler's certification costs up to a maximum of \$750 (seven-hundred and fifty dollars) per certification or category of certification, per year.

Below is a list with a sample of costs which may be reimbursed, as well as those which are ineligible. This list is meant to be demonstrative, not exhaustive.

Allowable Costs

- Application fees
- Inspection costs
- Postage
- First-time USDA National Organic Program certification fees
- Travel costs/per diem for organic inspectors
- User fees/ sales assessments

Unallowable Costs

- Late fees
- Inspections due to violations of NOP regulations
- Any charges related to certifications other than USDA organic
- Transitional certifications
- Equipment
- Materials and supplies

Application Process

Once a producer or handler receives proof of organic certification from an accredited certifying agent (first organic certifications) or once a producer or handler has incurred expenses related to the renewal of the certification, then the operator may apply for reimbursement.

Applicants should keep records of all invoices and payments for certification-related expenses. Reimbursements may not be processed until the applicant is granted certification. Applicants must submit copies of following documents to MDAC:

- ☐ USDA organic certificate, or other proof of certification issued by a USDA-accredited certifying agent issued between October 1, 2013 – September 30, 2014.
- ☐ Reimbursement Form (See attachment).
- ☐ Itemized invoice for certification-related expenses.
- ☐ IRS W-9 tax form.
- ☐ Documentation of the payment made (In the form of a cancelled check).

Please return all documentation to the following address:

Mississippi Department of Agriculture
Attn: Michael Lasseter
P.O. Box 1609
Jackson, MS 39125-1609

MDAC must receive all required documents no later than **November 15, 2014**, in order to receive reimbursement. Reimbursements will be made on a first come first serve basis until all funds have been disbursed.

Program Contacts

For more information or questions about the program, please do not hesitate to contact Michael Lasseter by email at michaell@mdac.ms.gov or by phone at (601) 359-1120.



Mississippi – National Organic Cost-Share Program FY2014
Reimbursement Form
October 1, 2013 through September 30, 2014.

The US Department of Agriculture (USDA) Organic Certification Cost Share Program (OCCSP) consists of the National Organic Certification Cost Share Program (NOCCSP). The OCCSP defrays the cost of organic certification by authorizing USDA to allocate funds from the NOCCSP to eligible State Agencies. The State Agencies then reimburse certified organic operators for a portion of their costs incurred to obtain or maintain certification to the National Organic Regulations. Funding is available to pay part of the cost of certification fees, for both newly-certified operations and those renewing their certification. USDA has determined that payments will be limited to 75 percent of an individual producer's certification costs up to a maximum of \$750.

Name of Operation _____

Name of Owner/Operator _____

Address _____

City/ State _____ Zip Code _____

Telephone _____ Email _____

Total Organic Acres Farmed _____

Products _____

Reimbursement Calculation

Cost of Certification \$ _____ x 75% (0.75) = \$ _____ (Max of \$750)

☐ I certify the certified organic farm or handling facility is located within Mississippi.

Please remember to include:

☐ USDA organic certificate or certification.

☐ Reimbursement Form.

☐ Itemized invoice for certification-related expenses.

☐ IRS W-9 tax form.

☐ Documentation of the payment made.

Authorized Signature _____ Date _____

Mail Application Packet To:	For office use only
Mississippi Department of Agriculture Attn: Michael Lasseter P.O. Box 1609 Jackson, MS 39125-1609	Date of Certification _____ Approved Reimbursement _____ Approval Date for Funding _____

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
				-				
Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.